

Vote: 510 Iganga District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Iganga District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	271,779	173,275	304,420
2a. Discretionary Government Transfers	3,084,475	1,930,792	3,328,275
2b. Conditional Government Transfers	33,181,282	24,528,987	34,850,596
2c. Other Government Transfers	1,360,169	934,600	684,656
3. Local Development Grant		626,236	0
4. Donor Funding	1,002,381	1,082,800	2,137,820
Total Revenues	38,900,086	29,276,690	41,305,766

Planned Revenues for 2016/17

The district has a proposed budget higher than the running year 2015/16 by 2,153,865,000 and out of the total budget of shs 41,053,950,000, shs 25,057,730,000 which 61% is for salaries and wages for the staff living 37%. Locally raised revenue local service tax which will increase with the increase of the teacher's salaries and also 250 posts that have been cleared by public services for recruitments. Donor funding increased by shs 883,623,000 and this was because UNICEF approved a new program

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,875,975	982,383	5,078,078
2 Finance	326,601	274,014	413,595
3 Statutory Bodies	3,792,161	2,773,433	607,676
4 Production and Marketing	322,574	177,179	517,098
5 Health	5,955,791	4,493,922	6,944,351
6 Education	23,655,923	17,120,754	24,880,336
7a Roads and Engineering	912,513	446,533	983,029
7b Water	755,031	279,868	751,825
8 Natural Resources	148,741	95,543	143,019
9 Community Based Services	692,005	519,734	581,472
10 Planning	423,951	80,643	84,010
11 Internal Audit	38,821	28,014	89,389
Grand Total	38,900,085	27,272,020	41,073,878
	<i>Wage Rec't:</i>	23,799,063	17,887,988
	<i>Non Wage Rec't:</i>	11,230,349	7,203,529
	<i>Domestic Dev't</i>	2,868,293	1,436,514
	<i>Donor Dev't</i>	1,002,381	743,990
			2,137,820

Planned Expenditures for 2016/17

The district has a proposed budget higher than the running year 2015/16 by 2,153,865,000 and out of the total budget of shs 41,053,950,000, shs 25,057,730,000 which 61% is for salaries and wages for the staff living 37% for the development and other recurrent activities. Out of the development the local government is focusing in the sectors of Education, water, health the social services and road sectors.

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Executive Summary

Vote: 510 Iganga District

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	271,779	173,275	304,420
Miscellaneous	15,000	6,514	
Application Fees	23,000	4,010	32,920
Business licences	8,500	10,578	8,500
Land Fees	25,000	10,744	25,000
Market/Gate Charges	6,000	4,316	6,000
Animal & Crop Husbandry related levies		3,677	
Other Fees and Charges	20,000	20,712	20,000
Unspent balances – Locally Raised Revenues	2,279	0	
Local Service Tax	172,000	112,723	212,000
2a. Discretionary Government Transfers	3,084,475	2,557,028	3,328,275
Urban Discretionary Development Equalization Grant	0	0	36,849
Urban Unconditional Grant (Non-Wage)	74,977	54,191	74,125
District Unconditional Grant (Wage)	1,578,973	1,290,089	1,581,455
District Unconditional Grant (Non-Wage)	673,002	490,678	1,000,109
District Discretionary Development Equalization Grant	626,236	626,236	506,064
Urban Unconditional Grant (Wage)	131,288	95,834	129,672
2b. Conditional Government Transfers	33,181,282	24,528,987	34,850,596
General Public Service Pension Arrears (Budgeting)		0	355,152
Transitional Development Grant	22,000	16,500	341,784
Support Services Conditional Grant (Non-Wage)	347,425	216,438	
Sector Conditional Grant (Wage)	22,127,532	16,654,573	23,494,275
Sector Conditional Grant (Non-Wage)	5,608,631	3,758,632	6,383,355
Pension for Local Governments	3,303,528	2,140,414	2,549,806
Development Grant	1,772,166	1,742,431	1,149,404
Gratuity for Local Governments		0	576,819
2c. Other Government Transfers	1,360,169	934,600	684,656
Unspent balances – Other Government Transfers	22,947	21,319	23,455
Unspent balances – UnConditional Grants	89,659	87,928	31,001
Road rehabilitation grant- district	612,958	319,754	
Urban Road Fund		0	101,687
Unspent balances – Conditional Grants	13,034	13,034	130,379
UNEB	23,000	23,665	23,000
Sub county Road fund	121,741	121,741	
Youth Fund	375,134	293,189	375,134
Urban road funds	101,695	53,970	
4. Donor Funding	1,002,381	1,082,800	2,137,820
GBV Irish AID		0	25,000
Community Contribution under water		0	8,200
DICOSS (WORLD BANK)	25,000	28,716	
GAVI		133,880	
GLOBAL FUND	85,712	90,984	85,712
Irish AID (GBV)	25,000	5,419	

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A. Revenue Performance and Plans

NTD	26,000	9,619	26,000
PACE		970	
SDS		0	120,000
SDS programme	355,675	88,304	
Sight savars		0	144,148
Sight Saver	144,148	64,249	
UNEPI		186,667	
UNICEF	28,000	317,909	1,400,000
Unspent balances - donor	3,223	0	19,138
WHO	309,622	151,954	309,622
USAID		4,130	
Total Revenues	38,900,086	29,276,690	41,305,766

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The district anticipated locally raised revenue is higher than the running budget of 2015/16 because of the LST which will increase as a result of increase in teachers salaries and the 250 approved post to be filled next FY. And the operational of the LRR enhancement plan with support from uganda Finance commision.

(ii) Central Government Transfers

The district discretionary government transfers increased because fo the presidential pladge for the construction of a technical institute at Mbigiti in Makuutu sub county. The sector conditional grant wage increase because the governmen increased the salaries for the primary teachers. Other government transfers reduced because what used to constitute it including Road und was amalgamated with conditional government transfers.

(iii) Donor Funding

Donor source increased by 883,623,000 because UNICEF approved a new project to support the idolocent girls in schools and contine to support other programs with he district.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,813,357	938,968	5,000,298
District Unconditional Grant (Non-Wage)	248,078	84,656	239,849
District Unconditional Grant (Wage)	873,636	464,781	914,870
General Public Service Pension Arrears (Budgeting)		0	355,152
Gratuity for Local Governments		0	576,819
Locally Raised Revenues	87,677	24,608	92,000
Multi-Sectoral Transfers to LLGs	462,038	236,540	271,802
Pension for Local Governments		0	2,549,806
Support Services Conditional Grant (Non-Wage)	53,367	39,821	
Unspent balances – Unconditional Grants	88,561	88,561	
<i>Development Revenues</i>	62,618	138,267	77,780
District Discretionary Development Equalization Grant	62,468	60,713	56,352
Multi-Sectoral Transfers to LLGs		77,405	21,429
Unspent balances – Conditional Grants	150	150	
Total Revenues	1,875,975	1,077,235	5,078,078
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,813,357	869,672	5,000,298
Wage	1,004,925	464,781	914,870
Non Wage	808,432	404,892	4,085,428
<i>Development Expenditure</i>	62,618	112,710	77,780
Domestic Development	62,618	112,710	77,780
Donor Development	0	0	0
Total Expenditure	1,875,975	982,383	5,078,078

2015/16 Revenue and Expenditure Performance up to March

The department received 66% of the planned quarterly outturn. LGMSD performed at 218% because the ministry released development fund for two quarters which constitutes part of the capacity building grant. However LRR performed at 71% because of the political campaigns all over the country. Mult sectoral transfers allocation was at 75% because the LLGs allocated more their funds to finance for preparation of the budgets. Un conditional grant non wage performed at 28% cause the district prioritized allocating funds to the education sector to recover the SFG fund garnished on court order over the parish chiefs case. The unspent balance is reflected on the TSA account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department budget for the 2016/17 is higher than that of the current running year by shs 3,260,656,000 and this is because of the ministry policy of of allocating pension funds under the administration code. All the funds for pension are centralized under this department. The allocation for the district un conditional grant non wage to the department increased by 20,528,000 because of the prioritization to pay the court award for wrongly terminated parish chiefs and the wage increased because f the expected recruitment approved by the ministry of public service. By the end of the second quarter the department had an unspent balance of shs 59,515,000 which is ment for court case a waiting to be transferred to cliamants lawyers.

(ii) Summary of Past and Planned Workplan Outputs

	2015/16	2016/17
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Vote: 510 Iganga District

Workplan 1a: Administration

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1281 Local Police and Prisons			
Function Cost (US\$ '000)	9,000	272,599	10,000
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			62
No. (and type) of capacity building sessions undertaken	10	12	4
Availability and implementation of LG capacity building policy and plan	Yes	yes	No
No. of computers, printers and sets of office furniture purchased	0	0	1
No. of existing administrative buildings rehabilitated	0	0	1
Function Cost (US\$ '000)	1,866,975	976,383	5,068,078
Cost of Workplan (US\$ '000):	1,875,975	982,383	5,078,078

2015/16 Physical Performance up to March

The department managed to coordinate the payment of salaries to staff, payment of gratuity to retired staff as per the new reforms and submitted pay change report to the Ministry. submitted staff for disciplinary cases o the DSC, monitored the implementation of government programs within the district. conducted consultations with various ministries, supervised the county activities

Planned Outputs for 2016/17

The department will coordinate implementation of government programs within the district, pay salaries, pension and gratuity, fill in and submit pay change forms for staff, make consultation with various ministries, award contracts for service delivery and constructions and handle any administrative matter that may arise. The department will conduct training under capacity building grant for skill enhancement and career development.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

There is no off budget expenditures expected to the department in the FY under plan. When such an opportunity a rise to the department in future, it will be captured

(iv) The three biggest challenges faced by the department in improving local government services

1. lack of tools and equipme

The department lacks transport and some critical supporting tools like, office telephone, computers and laptops and adequate office space. The management of decentralized salaries has created a challenge of needing more space, computers and accessories.

2. court litigations

The district is financially stressed by exorbitant court awards to a tune of 1,400,000,000 shs which has crippled normal government operations. The district retained gratuity debts even after new districts were created.

3. lack of capacity

Some staff in key position do lack the requisite skills and experience and as such the district is unable to perform as expected more so meeting the deadlines.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

Vote: 510 Iganga District

Workplan 2: Finance

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	326,601	273,652	401,362
District Unconditional Grant (Non-Wage)	31,102	24,790	104,507
District Unconditional Grant (Wage)	174,311	120,733	174,311
Locally Raised Revenues	9,822	3,691	10,744
Multi-Sectoral Transfers to LLGs	111,202	124,273	111,800
Unspent balances – UnConditional Grants	164	164	
<i>Development Revenues</i>		0	12,233
District Discretionary Development Equalization Gran		0	12,233
Total Revenues	326,601	273,652	413,595
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	326,601	273,414	401,362
Wage	174,311	120,733	174,311
Non Wage	152,290	152,681	227,051
<i>Development Expenditure</i>	0	600	12,233
Domestic Development	0	600	12,233
Donor Development	0	0	0
Total Expenditure	326,601	274,014	413,595

2015/16 Revenue and Expenditure Performance up to March

The department planned to receive shs. 81,610,000 in the quarter under review and received shs. 77,605,000 which is 95%. LLG allocated more funds under the department since it was the budgeting period. However district un conditional grant salaries performed at 89% because the post of accountant had not been filled though approved and this was because the IGG hulted the exercise. The district un conditional grant non wage performed at 77% cause the district priortized allocating more funds to education sector to recover the SFG funds the where gurnished. The department managed prepare final accounts and submitted them to OAG on 19th August 2015, mobilized local revenue, prepared financial report

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental proposed budget for 2016/17 is higher than the running budget by shs 19,690,000 and was due to the transfer of the IFMS funds 30 millions from Administration to finance, The decentralization of PAF monitoring and DDEG recurrent from planning unit to varius benefitting sectors including finance. LRR increased by shs 15,178,000 and this was due to prioritization of the allocation of local revenue to the department. By close of the second quarter the sector had un spent balance of shs 12,215,000 and these fund not spent because of IFMS challenges of delaying to transfer the funds.The department will continue to focus on preparation of final accounts posting books of accounts and reconciliations

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1481 Financial Management and Accountability(LG)

Vote: 510 Iganga District

Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	30/9/2015	30/01/2016	30/08/2017
Value of LG service tax collection	17200000	59000	241120000
Value of Hotel Tax Collected	0	0	19625000
Value of Other Local Revenue Collections	78500000	1888600	19625000
Date of Approval of the Annual Workplan to the Council	15/5/2016	15/2/2016	15/5/2017
Date for presenting draft Budget and Annual workplan to the Council	30/4/2016	30/4/2016	30/4/2017
Date for submitting annual LG final accounts to Auditor General	30/9/2015	30/9/2015	30/9/2017
Function Cost (US\$ '000)	326,601	274,014	413,595
Cost of Workplan (US\$ '000):	326,601	274,014	413,595

2015/16 Physical Performance up to March

The department managed prepare final accounts and submitted them to OAG on 19th August 2015, mobilized local revenue, prepared financial report, posted books of account, prepared EFT for the payments including salaries

Planned Outputs for 2016/17

The department will continue to focus on preparation of departmental Budget and Work plans, Monthly and Quarterly Financial Statements, Annual financial statements/Accounts prepared and submitted to the Office of Auditor General, the Lower Local Governments mentored and monitored, Progressive performance reports prepared, mobilization of local revenue and processing of decentralized salaries and cascading of IFMs to all stakeholders to ease its user-ability.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

There is expected support from SDS to operationalize the local revenue enhancement plan.

(iv) The three biggest challenges faced by the department in improving local government services

1. There is political interference

In the revenue mobilization, discouraging the community to pay their taxes which has affected the District in timely implementation of the planned activities.

2. Inadequate power supply

The department (district) faces inadequate power supply despite the fact that we are on IFMs.

3. Capacity gap

The department faces difficulties of cascading IFMs to all departments which affects implementation of the planned activities

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	488,633	700,288	607,676

Vote: 510 Iganga District

Workplan 3: Statutory Bodies

District Unconditional Grant (Non-Wage)	57,670	54,440	351,970
District Unconditional Grant (Wage)	175,219	432,583	136,469
Locally Raised Revenues	14,634	288	34,237
Multi-Sectoral Transfers to LLGs		76,108	85,000
Support Services Conditional Grant (Non-Wage)	240,443	136,202	
Unspent balances – UnConditional Grants	667	667	
Total Revenues	488,633	700,288	607,676

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	3,792,161	2,773,433	607,676
Wage	136,469	400,954	136,469
Non Wage	3,655,692	2,372,478	471,207
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	3,792,161	2,773,433	607,676

2015/16 Revenue and Expenditure Performance up to March

The sector received shs 1,421,111,000 against planned Expenditure of 947,874,000 which is 150% of expected revenue. Pension for Teachers and local Government staff performed at 115% and 120% respectively and this was because Public service cleared more Pensioners than what had been planned. On the centrally, locally raised revenue performed at 0% and this was because the District prioritized allocating the locally raised revenue to administration department to clear outstanding utility bills. District service commission salaries performed at zero percent and this was because the term of service for commissioners had expired and did not have a chairperson in place. Transfer to councilors ex gratia performed at 55% and this is funds from the centre which local government have no control over. The unspent balance is reflected on the TSA account

Of the funds received the sector spent shillings 1,376,391,000= which is 145% of the planned expenditure and this was as a result of the pension that was paid living a total balance of unspent of shs 66,602,000. The unspent balance was funds for DSC operation which was no functional because the commission tenure period had expired.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector expects a budget is shs 607,676,000 lower than the current one by shs 3,184,485,000 and this was caused by the policy of transferring funds for pension and gratuity to administration. There is an increase in mult sectoral transfer to LLGs by shs 85,000,000 and these allocations are due to LLGs prioritization to allocate funds under statutory for council activities. The reduction of the allocation of the LRR was due the district allocating of the funds to other sectors. The sector by close of the second quarter had received shs 1,418,924,000 and spent shs 1,382,136,000 living unspent balance shs 36,788,000 and these funds for the pensioners whom the ministry of public service had not cleared yet and funds on account.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1382 Local Statutory Bodies

Vote: 510 Iganga District

Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	400	385	400
No. of Land board meetings	24	22	24
No. of Auditor Generals queries reviewed per LG	4	9	4
No. of LG PAC reports discussed by Council	12	9	12
Function Cost (US\$ '000)	3,792,161	2,773,433	607,676
Cost of Workplan (US\$ '000):	3,792,161	2,773,433	607,676

2015/16 Physical Performance up to March

The sector managed to conduct council meeting, held land board meeting and received auditor general's reports, submitted reports to council for discussion and political oversight was done by DEC

Planned Outputs for 2016/17

The district plans to hold council meetings, recruitment, confirm, discipline and approve leaves and retirement, payment of salary to politicians, transparency and accountability of public funds by PAC, and , source the service providers and contractors in the district and handle planned land applications.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No off budget expected.

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate capacity of councilors;

The ability of the new council to effectively plan and prioritize for the district development is wanting.

2. Inadequate office space;

All commissions and boards do lack adequate office space.

3. Inadequate office tools and equipment;

All commissions do lack adequate office equipment and tools like computers, furniture, filing cabinets, printers and photocopiers.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	220,613	171,615	404,730
District Unconditional Grant (Non-Wage)	8,360	1,546	3,848
District Unconditional Grant (Wage)	8,338	2,084	8,338
Locally Raised Revenues	2,640	1,439	13,000
Multi-Sectoral Transfers to LLGs		500	
Sector Conditional Grant (Non-Wage)	62,968	57,721	77,956
Sector Conditional Grant (Wage)	136,338	103,966	301,588

Vote: 510 Iganga District

Workplan 4: Production and Marketing

Unspent balances – Other Government Transfers	1,969	4,358	
<i>Development Revenues</i>	<i>101,961</i>	<i>75,942</i>	<i>112,367</i>
Development Grant	76,961	47,226	76,144
District Discretionary Development Equalization Grant		0	20,723
Donor Funding	25,000	28,716	
Unspent balances – Conditional Grants		0	15,501
Total Revenues	322,574	247,557	517,098

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>220,613</i>	<i>151,724</i>	<i>404,730</i>
Wage	144,696	106,051	309,926
Non Wage	75,917	45,673	94,804
<i>Development Expenditure</i>	<i>101,961</i>	<i>25,455</i>	<i>112,367</i>
Domestic Development	76,961	75	112,367
Donor Development	25,000	25,381	0
Total Expenditure	322,574	177,179	517,098

2015/16 Revenue and Expenditure Performance up to March

The department planned for 54661000 for the quarter and realized 70700000 which was a percentage of 129% This was due to the wage bill which was increases to caer for the newly recruited extension staff. The percentage was also partly raised due to the system failre which could not separate the grant for production which was supposed to be spit into recurrent and development expenditure. Recurrent expenditure however stood at 90% and development at 47 %

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has an estimated budget which is higher than the running budget by shs 194,524,000 This has been due to an increase in the sector conditional grants for recurrent and development allocations. The fund for recurrent renew has been increased to cater for commercial services sector which has not been funded using this grant.. The increase has also been due to the increase in the sector grant for wage which is intended to provide for the extension workers for crop, veterinary and commercial workers both at district and sub counties. The funds will be used to pay staff salaries, advisory serces in crop and livestock sectors, enhance services in the commercial sector to improve marketing and value addition of raw materials and consequently increase the export base for the country.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
<i>Function Cost (US\$ '000)</i>	<i>0</i>	<i>0</i>	<i>12,040</i>
Function: 0182 District Production Services			
No. of Plant marketing facilities constructed	0	0	16
No. of livestock vaccinated	47600	36887	50000
No. of livestock by type undertaken in the slaughter slabs	780	585	8000
No. of fish ponds construsted and maintained	65	106	0
No. of fish ponds stocked	65	59	50
Quantity of fish harvested	14750	0	100000
No. of tsetse traps deployed and maintained	464	331	0
<i>Function Cost (US\$ '000)</i>	<i>293,574</i>	<i>151,398</i>	<i>459,058</i>
Function: 0183 District Commercial Services			

Vote: 510 Iganga District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of awareness radio shows participated in	4	5	2
No. of trade sensitisation meetings organised at the district/Municipal Council	14	12	2
No of businesses inspected for compliance to the law	70	89	3
No of businesses issued with trade licenses	20	43	50
No of awareness radio shows participated in	4	2	2
No of businesses assisted in business registration process	100	92	30
No. of enterprises linked to UNBS for product quality and standards	4	4	5
No. of producers or producer groups linked to market internationally through UEPB	6	2	2
No. of market information reports disseminated	15	22	14
No of cooperative groups supervised	35	10	25
No. of cooperative groups mobilised for registration	20	5	30
No. of cooperatives assisted in registration	20	5	30
No. of tourism promotion activities mainstreamed in district development plans	3	1	1
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	10	111110	8
No. and name of new tourism sites identified	0	0	2
No. of opportunities identified for industrial development	1	1	2
No. of producer groups identified for collective value addition support	50	5	6
No. of value addition facilities in the district	150	45	50
A report on the nature of value addition support existing and needed	yes	yes	yes
Function Cost (US\$ '000)	29,000	25,781	46,000
Cost of Workplan (US\$ '000):	322,574	177,179	517,098

2015/16 Physical Performance up to March

The funds were used to pay staff salaries, provide advisory services to farmers under Operation Wealth Creation, 1852 livestock vaccinated, following up 135 dairy cows and 118 pigs which were supplied under ovc, monitoring 331 tse tse fly traps for prevalence of tse tse flies which are a threat to humans and livestock as they are transmitters of disease, 15 businesses were inspected for compliance with the business law, 6 small and medium enterprises were sensitized on record keeping, 3 radio talk shows were conducted on post harvest handling and coop movement, 30 businesses were guided on the process of registration.

Planned Outputs for 2016/17

The outputs will include provision of advisory services to 50,000 farmers, 8366 farmers will be given technologies under operation wealth creation, 50000 livestock will be vaccinated and treated against diseases, 65 fish ponds will be stocked and maintained. 14 trade sensitization meetings will be held and, 32 market information reports disseminated. We intend to complete the construction of the fishhatchery in Igamba in Iganga municipality.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Value addition by USAID with a budget estimate of 300 million UGX

Vote: 510 Iganga District

Workplan 4: Production and Marketing

(iv) The three biggest challenges faced by the department in improving local government services

1. staffing

With the closure of the NAADs program the department can not provide extended services due to inadequate staffing levels

2. Quality of inputs in the market

The department is faced with the challenge of acquiring genuine farm inputs from the market since the market is circulated with substandard inputs.

3. lacks of market for the out put

The sector is faced with the challenge of marketing the produce due poor road network, lack of market knowledge, poor storage facilities.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	5,079,832	3,759,095	4,744,851
District Unconditional Grant (Non-Wage)	7,600	1,440	2,500
Locally Raised Revenues	2,400	288	7,500
Multi-Sectoral Transfers to LLGs		3,220	
Sector Conditional Grant (Non-Wage)	533,850	400,387	533,850
Sector Conditional Grant (Wage)	4,535,983	3,353,760	4,201,002
<i>Development Revenues</i>	875,959	1,115,359	2,199,499
Development Grant	32,411	32,411	0
District Discretionary Development Equalization Grant	35,000	13,000	20,000
Donor Funding	805,009	1,048,665	2,085,482
Multi-Sectoral Transfers to LLGs		17,784	74,879
Unspent balances – Conditional Grants	275	275	
Unspent balances - donor	3,223	3,223	19,138
Unspent balances – UnConditional Grants	40	0	
Total Revenues	5,955,791	4,874,453	6,944,351
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	5,079,832	3,729,353	4,744,851
Wage	4,535,983	3,353,760	4,201,002
Non Wage	543,850	375,593	543,850
<i>Development Expenditure</i>	875,959	764,569	2,199,499
Domestic Development	67,726	51,282	94,879
Donor Development	808,232	713,287	2,104,620
Total Expenditure	5,955,791	4,493,922	6,944,351

2015/16 Revenue and Expenditure Performance up to March

The department received 112% of the quarterly planned revenues. PHC development performed at 217% cause of the ministry of Finance innovation of releasing development grants for two quarters. Donor performed at 159% because UNICEF approved a new project to support the massive immunization campaigns. LRR performed at 0% because the small money received was allocated to the administration department to clear the outstanding utility bills. Collection of

Vote: 510 Iganga District

Workplan 5: Health

the LRR was not possible cause of the political campaigns. Un conditional grant non wage performed at 28% cause the district prioritized allocating funds to the education sector to recover the SFG fund garnished on court order over the parish chiefs case. However other sources performed as planned. Of the received funds the department spent 88% living unspent shs 377,033,000 which is reconciled on the TSA reconciliation.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to run a budget of shs 5,755,212,000 in FY 2016/17 slightly higher than the budget for FY 2015/16 by shs 200,597,000. this is because of the ministry policy of withholding the PHC development grant to be spent at the centre. Of the total budget shs 4,201,002,000/= which 73% is PHC salaries and shs 935,482,000/= 16% is donor funding. The department by half year had received shs 3,209,159,000 with unspent balance of shs 26,445,000 funds for regional NTD interventions and some money for development contracts agreements just signed.0 The investment priorities for the FY under plan shall continue to focus on completion and or renovatiion of incomplete health structures in the district.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
No of maternity wards rehabilitated	1	0	0
Number of outpatients that visited the NGO Basic health facilities	58586	38009	58586
Number of inpatients that visited the NGO Basic health facilities	4208	2989	4208
No. and proportion of deliveries conducted in the NGO Basic health facilities	1582	1161	1582
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	4546	3664	4546
Number of trained health workers in health centers	425	638	613
No of trained health related training sessions held.	24	8	32
Number of outpatients that visited the Govt. health facilities.	398534	346211	398534
Number of inpatients that visited the Govt. health facilities.	10510	9797	10510
No and proportion of deliveries conducted in the Govt. health facilities	6754	5537	6754
% age of approved posts filled with qualified health workers	65	69	96
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	80	31	80
No of children immunized with Pentavalent vaccine	14858	9164	14858
No of new standard pit latrines constructed in a village	0	0	6
No of OPD and other wards rehabilitated	2	0	0
Function Cost (UShs '000)	5,955,791	4,493,922	416,354
Function: 0882 District Hospital Services			
Function Cost (UShs '000)	0	0	167,292
Function: 0883 Health Management and Supervision			
Function Cost (UShs '000)	0	0	6,360,705
Cost of Workplan (UShs '000):	5,955,791	4,493,922	6,944,351

Vote: 510 Iganga District

Workplan 5: Health

2015/16 Physical Performance up to March

Salary paid to health workers, Sanitation campaigns conducted in 13 sub counties, HCT and PMTCT outreaches conducted in the district, Safe male circumcision sessions conducted in the district, Immunization outreaches conducted in the district, Disease surveillance conducted in the district, Drug inspections conducted, stationery procured, Integrated Support supervisions conducted, HMIS data collected and reports compiled,

Planned Outputs for 2016/17

The department plans to pay salaries to all health workers, make recruitments on all available vacant posts, continue with provision of good primary health care, complete a staff house at Nawndala HC III, Renovate Kawete HC II, Renovate a maternity ward at Lubira HC III and construct another maternity ward at Igombe HCIII

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

There will be promotion of child days plus activities, national campaigns against killer diseases.

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of transport;

The DHO's office lacks transport to facilitate support supervision at lower level health units and health sub districts

2. Inadequate staff accommodation at facilities;

The health staff in rural units do lack adequate accommodation facilities and as such have to trek long distances to reach their working places which compromises the time and quality of citizens rendered.

3. Low staffing and inadequate logistics at Iganga Hospital

For years now it has been considered and ranked by MOH as high volume and serving many districts but with meagre funds so need upgrading, may be to referral status or structure revised for staff

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	22,471,082	16,633,960	23,908,555
District Unconditional Grant (Non-Wage)	4,560	128,461	4,000
District Unconditional Grant (Wage)	56,997	40,748	56,997
Locally Raised Revenues	1,440	5,171	3,000
Other Transfers from Central Government	23,000	23,665	23,000
Sector Conditional Grant (Non-Wage)	4,929,873	3,239,069	4,829,873
Sector Conditional Grant (Wage)	17,455,212	13,196,846	18,991,685
<i>Development Revenues</i>	1,184,841	1,168,542	971,781
Development Grant	988,090	988,090	412,946
District Discretionary Development Equalization Grant	25,355	35,481	40,000
Donor Funding	144,148	0	
Multi-Sectoral Transfers to LLGs		144,971	141,294
Transitional Development Grant		0	315,436
Unspent balances – Conditional Grants	11,413	0	62,105
Unspent balances – Other Government Transfers	15,834	0	

Vote: 510 Iganga District

Workplan 6: Education

Total Revenues	23,655,923	17,802,502	24,880,336
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	22,471,082	16,509,836	23,908,555
Wage	17,512,209	13,237,599	19,048,682
Non Wage	4,958,873	3,272,238	4,859,873
<i>Development Expenditure</i>	1,184,841	610,918	971,781
Domestic Development	1,040,693	610,918	971,781
Donor Development	144,148	0	0
Total Expenditure	23,655,923	17,120,754	24,880,336

2015/16 Revenue and Expenditure Performance up to March

The department received 121% of the planned quarterly revenues. SFG performed at 217% because of the ministry of Finance released development grants for both third and fourth quarter in the third quarter. All the non wage releases to primary, secondary, tertiary, teachers college performed at 133% because in the first term there was an under assessment of the enrollments head counting by the sub county chiefs and when realized by the CAs office a request was made for the additional funding hence a greater percentage. The district un conditional grant non wage performed high and this was caused by the recovery of the SFG funds that was garnished on court order over the wrongly terminated parish chiefs. Of the funds received the department spent 117% living an unspent balance of the SFG funds and the presidential pledge for the construction of the Mbigiti technical institute.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive shs 24,522,792,000 higher than that of last financial year 2015/16 of shs23,655,923,000. this is as a result of salary enhancement for primary school teachers and a transitional development grant of shs 365,436,076 as presidential pledge towards construction of facilities at James Mbigiti Memorial Technical Institute in Makuutu parish, Makuutu subcounty, Bugweri county. Of the total budget 77% is for salaries for primary secondary and tertiary institutions. Shs 614,241,000 which is only 3 % is for development. By close of the second quarter the department had unspent balance of shs 361,978,000 and this is because of the delays by the contracts committee to award the contracts.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	105940	104665	125900
No. of student drop-outs	0	8500	400
No. of Students passing in grade one	800	714	32750
No. of pupils sitting PLE	12000	12583	131000
No. of classrooms constructed in UPE	14	12	14
No. of classrooms rehabilitated in UPE	6	4	
No. of teacher houses constructed	4	2	0
Function Cost (UShs '000)	15,108,872	11,396,466	16,588,320
Function: 0782 Secondary Education			
No. of students enrolled in USE	0	28563	25800
No. of classrooms constructed in USE	10	0	
Function Cost (UShs '000)	6,043,544	4,318,411	6,046,276
Function: 0783 Skills Development			

Vote: 510 Iganga District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of students in tertiary education	1250	1010	1312
No. Of tertiary education Instructors paid salaries	105	105	121
Function Cost (US\$ '000)	2,215,400	1,274,461	2,095,874
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	387	180	453
No. of secondary schools inspected in quarter	45	0	43
No. of tertiary institutions inspected in quarter	4	6	5
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	143,960	131,415	149,866
Function: 0785 Special Needs Education			
No. of SNE facilities operational	05	0	0
No. of children accessing SNE facilities	170	0	0
Function Cost (US\$ '000)	144,148	0	0
Cost of Workplan (US\$ '000):	23,655,923	17,120,754	24,880,336

2015/16 Physical Performance up to March

The department managed to inspect schools, inspect all the schools, constructed 3 teachers houses, paid salaries to 2518 primary teachers, secondary and tertiary teachers and also constructed 4 classrooms in the quarter under review.

Planned Outputs for 2016/17

2 classrooms are to be constructed in UPE schools, 12 classroom rehabilitated UPE school, 2 teachers houses constructed and one dormitory, and one five stance VIP latrine, 45 secondary schools will be inspected annually, 453 primary schools will be inspected annually, 5 tertiary institutions will be inspected annually, 4 inspection reports will be provided to council on quarterly basis and 170 children will be accessing SNE facilities, acquisition of one double cabin pick up.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No activities identified at the time of reporting.

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate staff houses for rural schools;

most schools do not have accommodation for their staff

2. Lack of transport

The department does not have any vehicle to facilitate monitoring

3. Absentism of teachers and learners

There is a tendency of some teachers absenting themselves from duty for flimsy reasons. This affects the learning of the students.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16	2016/17
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Vote: 510 Iganga District

Workplan 7a: Roads and Engineering

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	866,513	567,348	914,209
District Unconditional Grant (Non-Wage)	3,800	1,440	1,500
District Unconditional Grant (Wage)	58,008	39,506	58,008
Locally Raised Revenues	1,200	288	3,500
Multi-Sectoral Transfers to LLGs	223,436	177,543	36,850
Other Transfers from Central Government	574,958	343,461	
Sector Conditional Grant (Non-Wage)		0	814,351
Unspent balances – Other Government Transfers	3,962	3,962	
Unspent balances – UnConditional Grants	1,149	1,149	0
<i>Development Revenues</i>	46,000	94,804	68,821
District Discretionary Development Equalization Gran	46,000	56,066	57,093
Multi-Sectoral Transfers to LLGs		38,738	
Unspent balances – Other Government Transfers		0	11,728
Total Revenues	912,513	662,152	983,029
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	866,513	446,533	914,209
Wage	58,008	39,506	58,008
Non Wage	808,504	407,027	856,201
<i>Development Expenditure</i>	46,000	0	68,821
Domestic Development	46,000	0	68,821
Donor Development	0	0	0
Total Expenditure	912,513	446,533	983,029

2015/16 Revenue and Expenditure Performance up to March

The department received shs 184,962,000= in the third quarter of which shs 170,025,000= was from Uganda road fund, shs 436,000= District unconditional grant non wage and shs 14,502,000= for departmental salaries. There was no funds received for development by the sector neither did the department receive any money from local allocation in the third quarter. The department did not spend any money on development because the proposed completion of finance building was replaced with renovation and refurbishment of administration block.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to RUN a total budget higher than the current budget of FY 2015/2016 by shs 58,789,000.. This is due to prioritization by the LLGs accounting officers to allocate funds for the completion of the finance building. By the end of the fourth quarter, the sector had no unspent balance.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0481 District, Urban and Community Access Roads

Vote: 510 Iganga District

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of bottle necks removed from CARs	0	0	165
No. of bottlenecks cleared on community Access Roads	100	100	
Length in Km of District roads routinely maintained	195	195	280
Length in Km of District roads periodically maintained	13	0	14
No. of bridges maintained	0	0	1
Function Cost (US\$ '000)	826,410	353,880	751,916
Function: 0482			
Function Cost (US\$ '000)	86,103	92,653	231,114
Cost of Workplan (US\$ '000):	912,513	446,533	983,029

2015/16 Physical Performance up to March

Routine manual maintenance on all planned roads was been done for the months of January and February. Routine mechanised maintenance of Bunyiro Buwologoma and Busembatia-lumbuye roads done. Installation of culverts, construction of headwalls and gravelling of mulondo-tembo road done and maintenance of departmental vehicles and equipment and operation costs for department including utility bills paid.

Planned Outputs for 2016/17

m1. Procurement of 80 no. 600mm diameter concrete culverts, , periodic maintenance of 20.68km, Routine mechanized maintenance of 67.95km and routine mechanised maintenance of selected community access roads (caip) 40km.

Routine manual maintenance 195.06km, Consultancy Services/ forming and training of road gangs, staff and subscriptions to professional bodies Carrying out Traffic survey and ADRICS.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

The department does not have off budget support.

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of heavy road equipments

the road equipment that were given to the district are too weak. The rate at which they brakedown is too high. The sector needs heavy road equipment

2. High cost of hiring equipment

When the district equipments brakes down the cost of hiring equipment is too high. This affects service delivery because instead of working like on 10 KM the department end up working on 5km incase of hire of equipments.

3. Road misuse

Because the rampant sugar cane growing in the district, the feeder roads whose capacity is designed for low ternaage is quickly destroyed by the heavy sugar cane trucks.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

Vote: 510 Iganga District

Workplan 7b: Water

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	20,328	16,962	58,226
District Unconditional Grant (Wage)	20,328	16,962	20,328
Sector Conditional Grant (Non-Wage)	0	0	37,899
<i>Development Revenues</i>	734,703	727,747	693,599
Development Grant	674,703	674,703	660,314
Donor Funding		0	8,200
Other Transfers from Central Government	38,000	36,544	
Transitional Development Grant	22,000	16,500	22,000
Unspent balances – Conditional Grants		0	3,085
Total Revenues	755,031	744,709	751,825

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	42,328	32,413	58,226
Wage	20,328	17,913	20,328
Non Wage	22,000	14,500	37,899
<i>Development Expenditure</i>	712,703	247,455	693,599
Domestic Development	712,703	247,455	685,399
Donor Development	0	0	8,200
Total Expenditure	755,031	279,868	751,825

2015/16 Revenue and Expenditure Performance up to March

The sector received shs. 377,902,000 which represent 213% of the planned quarterly budget, conditional grant performed at 219%, this was because of the unspent balance that was rolled over to the quarter under review, unconditional grant-non wage performed at 124% due to recruitment of new staff, other sources performed as planned. With respect to expenditure, we spent shs 104,168,000 which represents 85% of the total money received, leaving unspent balance of shs. 458,066,000

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive a budget of shs 751,824,747 of which shs 660,314,000 is development grant, 37,898,690 is non wage, shs 22,000,000 is transitional development grant (sanitation grant) and sh 20,327,640 direct from the center. shs 3,085,000 was unspent balance due to IFMS technical errors to send the EFTs, and 8,200,000 from community contribution.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0981 Rural Water Supply and Sanitation

Vote: 510 Iganga District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	18	18	21
No. of water points tested for quality	120	80	120
No. of District Water Supply and Sanitation Coordination Meetings	4	3	2
No. of sources tested for water quality	120	80	120
No. of water points rehabilitated	10	0	20
% of rural water point sources functional (Shallow Wells)	1	0	0
No. of water and Sanitation promotional events undertaken	13	13	0
No. of water user committees formed.	18	18	21
No. of Water User Committee members trained	18	18	21
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	0	0	13
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected	1	0	0
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	6	2	0
No. of deep boreholes drilled (hand pump, motorised)	12	12	22
No. of deep boreholes rehabilitated	10	0	21
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	0	0
Function Cost (US\$ '000)	755,031	279,868	751,825
Cost of Workplan (US\$ '000):	755,031	279,868	751,825

2015/16 Physical Performance up to March

18 water sources supervised during and after construction, 80 water points tested for water quality. 3 District water and Sanitation coordination meetings conducted, 18 Water User Committees formed, 18 Water User committees trained, 1 lined pit latrine under construction, 12 deep boreholes drilled awaiting installation, pipes of 690 meters supplied and delivered

Planned Outputs for 2016/17

The sector plans to carry out the following major activities: Carry out supervision visit on 22 water sources, carry out water quality analysis on 120 water sources, Conduct sanitation and promotional events in the 13 subcounties, Rehabilitate 20 selected old water sources in all the 13 subcounties, Form and train 21 new water User committees, Construct 1 lined pit Latrine, Drill, cast and Instal 22 boreholes,

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

sensitization of water user committees, home and village capaigns feasibility studies for piped water

(iv) The three biggest challenges faced by the department in improving local government services

1. Rise in unit price

Funding remains the same yet the unit price has increased.

2. Delayed procurement process

Vote: 510 Iganga District

Workplan 7b: Water

there are delays in procurement ;adverts are made in june but awards are made in late december or january in third quarter

3. *poor attitude of people towards good hygiene and water source ownership*

The communities attitude towards owning the provided water sources is poor.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	87,741	54,354	89,519
District Unconditional Grant (Non-Wage)	12,540	1,994	2,500
District Unconditional Grant (Wage)	62,606	42,955	62,606
Locally Raised Revenues	2,960	966	12,500
Multi-Sectoral Transfers to LLGs		266	
Sector Conditional Grant (Non-Wage)	9,396	7,047	11,913
Unspent balances – Other Government Transfers	239	1,127	
<i>Development Revenues</i>	61,000	60,100	53,500
District Discretionary Development Equalization Grant	60,000	60,000	35,000
Locally Raised Revenues	1,000	0	
Multi-Sectoral Transfers to LLGs		100	18,500
Total Revenues	148,741	114,454	143,019
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	79,741	50,543	89,519
Wage	62,606	42,955	62,606
Non Wage	17,135	7,588	26,913
<i>Development Expenditure</i>	69,000	45,000	53,500
Domestic Development	69,000	45,000	53,500
Donor Development	0	0	0
Total Expenditure	148,741	95,543	143,019

2015/16 Revenue and Expenditure Performance up to March

The department received a total revenue of 43,604,000 against a planned target of 37,126,000 representing 117% outturn. This is attributed to release of development funds that were planned for both first and second quarter but released in the third quarter. 27,000,000 of the funds released was for development whilst 16,604,000 was for recurrent expenditure. 13,652,000 was spent on wages, 1,756,000 was spent on wetland restoration, the balance was spent on developing physical development plans for Idudi and Namungalwe

Department Revenue and Expenditure Allocations Plans for 2016/17

The department budget has reduced from 148,741,000 in FY 15/16 to 143,019,000 in FY 16/17 . This reduction in revenues is attributed to the reduction of the development grant that was reduced from 60,000,000/= to 53,000,000/= . The development grant breakdown is 18.5 million as transfers to lower local governments, 30 million for development of a physical development plan for Busei Parish in Nakalama subcounty, 15million for renovation of Natural resource office block. Recurrent wage is 62,606,000/= whilst non wage local revenue and conditional grant is 26,913,000/=

(ii) Summary of Past and Planned Workplan Outputs

	2015/16	2016/17

Vote: 510 Iganga District

Workplan 8: Natural Resources

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983			
Area (Ha) of trees established (planted and surviving)	47	0	0
No. of Wetland Action Plans and regulations developed	1	1	0
No. of community women and men trained in ENR monitoring	150	0	450
No. of monitoring and compliance surveys undertaken	5	0	9
No. of new land disputes settled within FY	16	7	0
Function Cost (US\$ '000)	148,741	95,543	143,019
Cost of Workplan (US\$ '000):	148,741	95,543	143,019

2015/16 Physical Performance up to March

During the quarter we managed to develop two physical development plans for Idudi and Namungalwe town boards. We also commenced on the process of developing a Community Based Wetland Management Plan for Walugogo wetland through community sensitization.

Planned Outputs for 2016/17

During FY 2016/17, the department plans to conduct physical planning in Busei Parish, Nakalama subcounty. Conduct monitoring and inspection of 5 wetlands in the district, Conduct environmental screening of at least 25 development projects, Open and restore boundaries of 47Ha of wakatanga Local forest reserve and 31Ha of Nabukolyo Local Forest Reserve. Enforce physical planning regulations through compliance monitoring and inspection. Conduct surveying and titling of public land in Namungalwe and Nakigo subcounties. Carry out Renovation of Natural Resource Office building. Conduct sensitization of communities on climate change.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No off budget expected in the FY under plan

(iv) The three biggest challenges faced by the department in improving local government services

1. Difficulties in enforcing government policy

Its difficult to evict communities that have encroched on wetland and forest reserves.

2. Lack of transport

the district presently has only 3 functioning government vehicles

3. Understaffing

The department is under staffed yet the expected deliverables are high.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	171,738	159,175	552,124
District Unconditional Grant (Non-Wage)	3,800	1,108	1,000
District Unconditional Grant (Wage)	92,976	69,732	92,976
Locally Raised Revenues	1,200	608	5,500

Vote: 510 Iganga District

Workplan 9: Community Based Services

Multi-Sectoral Transfers to LLGs		26,000	
Other Transfers from Central Government		5,875	375,134
Sector Conditional Grant (Non-Wage)	72,544	54,408	77,514
Unspent balances – Other Government Transfers	1,218	1,218	
Unspent balances – UnConditional Grants		227	
Development Revenues	520,266	398,636	29,348
District Discretionary Development Equalization Gran	100,087	91,769	0
Donor Funding	25,000	5,419	25,000
Locally Raised Revenues	20,045	5,759	
Multi-Sectoral Transfers to LLGs		2,500	
Other Transfers from Central Government	375,134	293,189	
Transitional Development Grant		0	4,348
Total Revenues	692,005	557,811	581,472
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	171,738	154,919	552,124
Wage	92,976	69,732	92,976
Non Wage	78,762	85,187	459,148
Development Expenditure	520,266	364,815	29,348
Domestic Development	495,266	359,493	4,348
Donor Development	25,000	5,322	25,000
Total Expenditure	692,005	519,734	581,472

2015/16 Revenue and Expenditure Performance up to March

The department received 90,200,000 against the planned 147,675,000 which was 61% of the expected outturn. Other sources performed at 100% except the locally raised revenue which was at 0% in the quarter. This was because the district prioritised completion of the community development building and payment of UMEME bills. Other government Transfers performed at 0% because there was a presidential directive to release Youth Livelihood funds in the second quarter before the presidential and parliamentary elections. Donor funding performed at 0% because the GBV project had ended and were plans to extend it for another 2 years. Locally raised revenue performed at 55 %.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department of Community Based Services plans to receive shs. 581,472,000 lower than that of last financial year that was shs. 692,005,000. This was because of the end of the CDD programme that had run for a project period of five years. By the end of December the department received Shs.454,218,000 and had spent shs. 340,029,000 the shs 111,689,000 unspent was funds for youth livelihood program were the fund were sent to the district but waiting to vetting of the beneficiaries by the ministry for gender

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1081 Community Mobilisation and Empowerment

Vote: 510 Iganga District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	130	34	40
No. of Active Community Development Workers	15	19	12
No. FAL Learners Trained	120	50	60
No. of children cases (Juveniles) handled and settled	100	40	100
No. of Youth councils supported	14	14	14
No. of assisted aids supplied to disabled and elderly community	6	9	16
No. of women councils supported	10	3	14
Function Cost (UShs '000)	692,005	519,734	616,191
Cost of Workplan (UShs '000):	692,005	519,734	616,191

2015/16 Physical Performance up to March

The department managed to pay salary to all the workers. 19 community groups were funded under CDD and 4 PWDS groups were also funded. 32 community outreaches were conducted and the district successfully held to International women's day

Planned Outputs for 2016/17

Outputs will include trained adult literacy instructors 20, Support 34 Youth Groups, 16 persons with disability groups .14 youth councils and maintenance of motor cycle and vehicle for the department .

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

NGOs will support Iganga district in mobilisation and service delivery. They will be running their own budgets for which the district has no control . However the NGO monitoring committee will be making a follow up of their operations. Besides the Ministry of Gender is piloting a new programme known as integrating Community Learning for Wealth creation (ICOLEW) . The programme provides off budget support until modalities will be put in place to transfer funds directly to the district.

(iv) The three biggest challenges faced by the department in improving local government services

1. Lower staffing levels

the department is under staffed

2. Attitude of the youth , PWD against income generating schemes

Under the DYLP the youth think that the loan funds are grant and as such they do not want to pay back

3. lack of transport

There is lack of transport for the community work as the motor vehicle and the motorcycles provided some time ago are very difficult to repair.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

Vote: 510 Iganga District

Workplan 10: Planning

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	126,626	72,670	73,319
District Unconditional Grant (Non-Wage)	32,120	9,193	34,587
District Unconditional Grant (Wage)	27,732	15,389	27,732
Locally Raised Revenues	10,880	7,673	11,000
Support Services Conditional Grant (Non-Wage)	53,615	40,415	
Unspent balances – Locally Raised Revenues	2,279	0	
<i>Development Revenues</i>	297,325	34,144	10,691
District Discretionary Development Equalization Grant	35,000	34,144	10,691
Multi-Sectoral Transfers to LLGs	262,325	0	
Total Revenues	423,951	106,814	84,010

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	126,626	71,661	73,319
Wage	27,732	15,389	27,732
Non Wage	98,894	56,272	45,587
<i>Development Expenditure</i>	297,325	8,982	10,691
Domestic Development	297,325	8,982	10,691
Donor Development	0	0	0
Total Expenditure	423,951	80,643	84,010

2015/16 Revenue and Expenditure Performance up to March

The department planned to receive 44% of the planned quarterly revenues and this was because mult sect oral transfers to LLG LGMSD fund were to be transferred to their respective accounts through planning department but it was transferred directly from the general fund account. Un conditional grant non wage performed at 35% because of the district prioritization of allocating the grant to refund the SFG funds that were garnished on court orders. Conditional grant wage performed at 61% because the population officer is on leave without pay. LRR performed at 0% because the small money received was allocated to the administration department to clear the. However LDG performed at 295% because the ministry released development grants for both third and fourth quarter with in third quarter. Of the funds received the department spent 31% living a balance which is reconciled on the TS Account

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department expects a budget which is lower than the approved budget of the FY 2016/17 by 339,941,000/= was due to the Transfers to LLG which was removed from the department to be transferred directly from the centre and both the PAF monitoring and 15% of the DDEG which had been centralized under the unit has been decentralized to various departments. By the end of second quarter the department had unspent balance of shs 11,529,000 and this money for retooling and the contract for service providers not yet signed.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383			
No of qualified staff in the Unit	3	9	3
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	413,497	80,643	84,010
Cost of Workplan (UShs '000):	413,497	80,643	84,010

Vote: 510 Iganga District

Workplan 10: Planning

2015/16 Physical Performance up to March

The department managed to pay salaries for staff, prepared and submitted the budget framework paper, to the ministry of Finance Planning and Economic Development, prepared and submitted the first quarter output budgeting tool report, coordinated the budget conference, offered backup support to the LLGS, coordinated 3 technical planning committee meetings.

Planned Outputs for 2016/17

The department will continue to spend on salary to the 3 staff at the planning unit for 12 months of 2016/17, 12 sets of technical planning committee meeting minutes produced. Prepared progressive report in OBT format, prepare draft form B, BFP, Form B quarterly, guide the district on development planning issues, give backup support to lower local government.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No off budget expected in the FY under plan

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of transport,

The department has no vehicle to support the implementation and monitoring of gov't programs

2. Under staffing,

The department is currently running with only 3 staff against 7 in the staff establishment.

3. Capacity of other sectors to appreciate the OBT and PBB approaches

Other heads of department have poor attitude towards embracing the OBT approach.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	38,821	29,362	54,670
District Unconditional Grant (Non-Wage)	7,600	3,599	10,849
District Unconditional Grant (Wage)	28,821	18,615	28,821
Locally Raised Revenues	2,400	1,439	15,000
Multi-Sectoral Transfers to LLGs		5,707	
<i>Development Revenues</i>		0	34,719
District Discretionary Development Equalization Grant		0	34,719
Total Revenues	38,821	29,362	89,389
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	38,821	28,014	54,670
Wage	28,821	18,615	28,821
Non Wage	10,000	9,399	25,849
<i>Development Expenditure</i>	0	0	34,719
Domestic Development	0	0	34,719
Donor Development	0	0	0
Total Expenditure	38,821	28,014	89,389

Vote: 510 Iganga District

Workplan 11: Internal Audit

2015/16 Revenue and Expenditure Performance up to March

The department received shs 8,142,000 lower than the quarterly planned revenue by 1,563,000 and this was because mult- sectoral transfer for the busembatia TC was not effected. Un conditional grant non wage performed at 35% because of the district prioritization of allocating the grant to refund the SFG funds that were garnished on court orders. Conditional grant wage performed at 61% because the population officer is on leave without pay. LRR performed at 0% because the small money received was allocated to the administration department to clear the. Of the funds received the department spent up to 70% living a balance which is reconciled on the TS account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department anticipates to receive and spent sh. 89,389,000/= above the previous budget by sh. 50,560,000. the increase because of the decentralizing of the PAF funds to department other than planning unit were we have been spending it from and the allocation of DDEG funds for monitoring which had been spent under planning unit.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	30/10/2015	30/04/2016	30/09/2016
Function Cost (UShs '000)	38,821	28,014	89,389
Cost of Workplan (UShs '000):	38,821	28,014	89,389

2015/16 Physical Performance up to March

The department managed to produce audit reports, paid salaries verified government programm. Audited the sub counties school and verified all the supplies to the distrcit

Planned Outputs for 2016/17

The department plans to produce 4 quarter audit reports to be submitted to the accountant general, to audit departments, LLG, Primary and Post primary Institutions ensuring value for money and oversight role in the implementation of all Government programs and projects in the attainment of the vision 2040.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No off budget expected

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate funding,

none follow up of audit recommendations hence very few audit recommendations are implemented due to District PAC's failure to discuss internal audit reports.

2. Lack of transport,

the only means of transport internal audit has is only a motorcycle donated by ministry of Local Government in 2008.

3. Poor attitudes of the auditees

Other members of staff look at auditing as witch hunting.